



House of Representatives

General Assembly

File No. 217

January Session, 2001

Substitute House Bill No. 6797

House of Representatives, April 10, 2001

The Committee on Judiciary reported through REP. LAWLOR of the 99th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

AN ACT CONCERNING INTERIM REVALUATIONS OF REAL ESTATE.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 (NEW) Upon the request of a taxpayer, the assessor or board of
- 2 assessors in any municipality may, with respect to any parcel of real
- 3 property in the assessment list for any assessment year, make a change
- 4 in the assessed value of such parcel, as compared to the immediately
- 5 preceding assessment list, if such assessor or board determines that a
- 6 substantial change in the use of the parcel has occurred.

JUD **JOINT FAVORABLE SUBST.**

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

OFA Fiscal Note

State Impact: None

Affected Agencies: Office of Policy and Management

Municipal Impact: Minimal

Explanation**Municipal Impact:**

Even though the bill does not define or quantify what a substantial change in use of the parcel in question is, the impact is anticipated to be minimal because the number of cases is expected to be few.

OLR Bill Analysis

sHB 6797

AN ACT CONCERNING INTERIM REVALUATIONS OF REAL ESTATE.**SUMMARY:**

This bill specifies that a municipal tax assessor or board of assessors may change the assessed value of a real estate parcel between revaluations if the taxpayer requests it and the assessor or board determines a substantial change in the parcel's use has occurred. By law, assessors or boards of assessors of each town must revalue all of the real estate in their municipalities every four years. Also, by law, assessors must conduct an interim revaluation if (1) damage to property requires complete demolition or total reconstruction, or (2) new construction is completed on the property.

EFFECTIVE DATE: October 1, 2001

BACKGROUND***Related Cases***

The Supreme Court recently held that the law authorizing tax assessors to equalize tax lists by making interim adjustments in assessments does not force them to make an interim adjustment of a property tax assessment because the property use has substantially changed (*Allen v. DeSena* 249 Conn 63 (1999)).

The courts have also held that assessors have the authority to make interim evaluations under appropriate circumstances (84 *Century Limited Partnership v. Board of Tax Review of the Town of Rocky Hill* 207 Conn 250 (1988)).

COMMITTEE ACTION

Judiciary Committee

Joint Favorable Substitute

Yea 35 Nay 0